

## **ABSTRACT**

*This study aims to analyze the accounting students perception of a Learning Management System (LMS). This study examined differences of perception between accounting students from public universities with accounting students from private universities of a Learning Management System (LMS). In addition, this study also examine the factors that influence the accounting students perception about usefulness of Learning Management System (LMS). These factors are the lecture notes usefulness, student engagement with module, discussion forum, and Other Virtual Learning Environment (VLE) tools (Basioudis, et al; 2012).*

*This study used primary data and secondary data. The primary data obtained through distribution of questionnaires to accounting students at the Diponegoro University (UNDIP) and the Semarang University (USM). One hundred and thirty questionnaires was distributed, and 123 questionnaires was collected properly. The data is analyzed using independent sample t-test and regression analysis.*

*The result of this research show that accounting students perception from public universities and private universities of a Learning Management System (LMS) is similar. In addition 75.7% of accounting student perceptions about usefulness of learning Management System (LMS) explained by factors in the model. Using significance 0.10, t test results showed that the factors in the model have positive influence on accounting students perception about usefulness of Learning Management System (LMS).*

*Keywords: Perception, Differences in perception, Accounting student, Learning Management System (LMS).*